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Attorneys for Debtors
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
: :
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**NOTICE OF WITHDRAWAL OF DEBTORS' FORTIETH OMNIBUS
OBJECTION TO CLAIMS (LATE FILED CLAIMS) AS TO CERTAIN CLAIMANTS**

PLEASE TAKE NOTICE that Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, “Debtors”) are withdrawing without prejudice their Fortieth Omnibus Objection to Claims (Late Filed Claims) [Dkt. No. 11305] solely with respect to the claims listed on Exhibit A annexed hereto. The Debtors reserve their rights to object to the claims listed on Exhibit A on any grounds in the future.

Dated: February 25, 2011
New York, New York

/s/ Shai Y. Waisman

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Exhibit A

Claims for Which Objection Is Withdrawn Without Prejudice:

<u>Claimant Name</u>	<u>Claim Number</u>
Bank of Estonia	42196
Bank of Estonia	42197
California Winery Workers Pension Plan Trust Fund	44972
Dow Corning Corporation	43840
Dow Corning Corporation	43964
Ontario Teachers' Pension Plan Board	65647